

REMARKS

This is in response to the Final Office Action mailed on August 23, 2007. Claims 19-36 and 46-75 are pending in the application. Claims 19-36 were rejected under 35 U.S.C. § 103(a) and claims 46-75 were previously withdrawn. The claims 19, 21, 22, 23, 25, 26, 28, 30, 31, 32, 34, and 35 are currently amended. Applicant submits that the claims are now allowable and requests issuance of the present application.

Claim Rejections – 35 U.S.C. § 103

In the Office Action, the Examiner rejected Claims 19 and 28 under 35 U.S.C. § 103(a) as being unpatentable over the article "WebTurboTax Brings the Full Power of TurboTax to the Web" (*WebTurboTax*) in view of United States, Internal Revenue Bulletin Announcement 99-79 (*Announcement 99-79*); and in further view of the article "Internal Revenue Service Selects VeriSign to Secure Electronic Tax Filing" (*VeriSign*). Applicant submits that the references fail to teach or suggest all of the limitations present in the amended claims as required by MPEP § 2143.03. As such, a *prima facie* case of obviousness has not been established.

The Examiner asserts that *Announcement 99-79* teaches storing a record of the filed tax form, wherein the record represents an indication that the filed tax form has been submitted, and wherein the record includes information regarding the filed tax form and is distinct from the tax form. *Announcement 99-79*, however, merely teaches a way to identify the actual tax return record being filed if later assistance is needed, rather than providing a receipt record of the filing as claimed. Particularly, in page 231, Sec. 5, .04, the *Announcement* teaches assigning a unique file name for each data file sent, and suggests the electronic filer to keep track of ("record") the filename. The information contained in the data file is the tax form itself but does not include additional information about the status of the filed tax form that is stored distinct from the filed tax form. Recording or tracking this unique file name fails to provide the electronic filer with any information about the transmission or receipt status of the data filing. Thus, the *Announcement* fails to teach or suggest that the government entity is storing a record of the transmittal status of the tax form as is claimed in the present application.

Further, *Announcement 99-79* fails to teach or suggest that a receipt record is immediately stored which allows a user to request the receipt record and verify the status of the tax filing directly after filing. *Announcement 99-79* instead teaches that "No return is

considered filed until a Form 4804 is received by IRS/MCC" (p. 231, Sec. 7, .01), and the electronic filing status will be first available within "20 workdays . . . after the transmission is received by IRS/MCC" (p. 232, Sec. 8, .03). This suggests that some form of manual processing is being performed by both the user and the governmental entity before the electronic status of the tax filing can be provided to the user. In contrast, the presently claimed invention features the governmental entity storing the receipt record "substantially immediately" after the transmittal of the tax form. The presently claimed invention allows the user to request the receipt record directly after filing, without the need for manual processing or a 20 workday wait.

As such, the combination of the *WebTurboTax, Announcement 99-79*, and the *VeriSign* articles fail to teach or suggest each of the features and limitations present in amended Claims 19 and 28. Applicant respectfully submits that a *prima facie* case of obviousness has not been established for these claims.

In the Office Action, the Examiner also rejected: Dependent Claims 20-24 and 29-33 under 35 U.S.C. § 103(a) further in view of Miller (U.S. Patent No. 6,202,052); Dependent Claims 25-26 and 34-35 under 35 U.S.C. § 103(a) further in view of Internal Revenue Bulletin Rec. Proc. 98-51; and Dependent Claims 27 and 36 under 35 U.S.C. § 103(a) further in view of Stewart (U.S. Patent No. 6,571,221). As discussed above, the combination of the *WebTurboTax, Announcement 99-79*, and the *VeriSign* articles fail to teach or suggest the feature of a receipt record of the filed tax form being electronically stored in a government database substantially immediately upon completed transmittal of the tax form, wherein the receipt record includes information regarding the status of the filed tax form and is distinct from the filed tax form. Because Claims 20-27 and 29-36 depend either directly or indirectly from allowable independent Claims 19 and 28 respectively, the Applicant submits that a *prima facie* case of obviousness has also not been established for these claims.

Based upon the reasons above, Applicant asserts that Claims 19-36 are allowable. Applicant therefore requests that the rejection of claims 19-36 under 35 U.S.C. § 103(a) be withdrawn.

CONCLUSION

Applicant respectfully requests that a Notice of Allowance be issued in this case. In the event a telephone conversation would expedite the prosecution of this application, the Examiner may reach the undersigned at (612) 607-7237. If any fees are due in connection

with the filing of this paper, then the Commissioner is authorized to charge such fees, including fees for any extension of time, to Deposit Account No. 50-1901 (Docket 60021-357601).

Respectfully submitted,

By 

Christopher R. Hilberg, Reg. No. 48,740
Customer No. 29838

Oppenheimer Wolff & Donnelly LLP
45 South Seventh Street, Suite 3300
Minneapolis, Minnesota 55402
Telephone: 612.607.7237
Facsimile: 612.607.7100
E-mail: CHilberg@Oppenheimer.com